Docket No. 2005_0712A

DECLARATION AND POWER OF ATTORNEY FOR U.S. PATENT APPLICATION

() Or	riginal () Supplementa	l () Substitute	(X) PCT	() DESIGN	
As a below named invento my name; that I verily believe that I a inventor (if plural inventors are namentitled:	m the original, first and s	sole inventor (if o	only one nam	e is listed below) or ar	n original, first and joint
Title: RECORDING AND PLAYBA	ACK APPARATUS ANI	O METHOD			
of which is described and claimed in () the attached specification, or () the specification in application Ser amendments through(X) the specification in International	rial No, or Application No. <u>PCT/JP</u>		_, filed	<u>.</u>	, and with
I hereby state that I have r amended by any amendment(s) refer		the content of the	he above-ide	ntified specification, i	including the claims, as
I acknowledge my duty to d as defined in Title 37, Code of Feder		Trademark Office	e all informat	ion known to me to be	material to patentability
I hereby claim foreign pri application(s) for patent or inventor's than the United States of America, lis or of any PCT international applicati	certificate, or §365(a) of a sted below, and have also	ny PCT internati identified below	onal applicat any foreign	ion which designated a application for patent	at least one country other or inventor's certificate,
COUNTRY	APPLICATIO	ON NO.	DA	TE OF FILING	PRIORITY CLAIMED
Japan	2002-3280	045	Nov	ember 12, 2002	Yes
[] Additional foreign or international I hereby claim the benefit und					
Number			(Day/N	Ionth/Year Filed)	
		 			
Additional U.S. provisional applic	ation numbers are listed	on a supplement	al priority sh	eet attached hereto.	

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I hereby claim the benefit under Title 35, United States Code §120 of any United States application(s), or §365(C) of any PCT international application designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty to disclose information material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application.

APPLICATION NO.	U.S. FILING DATE	STATUS: PATENTED, PENDING, ABANDONED
-		

∏ Additional U.S. or international application numbers are listed on a supplemental priority sheet attached hereto.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the attorneys and agents associated with U.S. Patent and Trademark Office Customer Number identified bellow to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith, and direct that all correspondence be addressed to that customer number.

I hereby authorize the U.S. attorneys and agents associated with the customer number to accept and follow instructions from Matsushita Electric Industrial Co., Ltd., and any affiliated or subsidiary company thereof, received via their corporate representatives and/or their foreign patent attorneys or agents, if any, as to any action to be taken in the U.S. Patent and Trademark Office regarding this application without direct communication between the U.S. attorneys or agents and myself.

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I further declare that all statements made herein of my own knowledge are true, and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

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The above application may be more particularly identified	i as follows:
U.S. Application Serial No.	Filing Date <u>May 3, 2005</u>
Applicant Reference Number <u>540583 MaI</u> Atty Docket I	No. <u>2005</u> <u>0712A</u>
Title of Invention RECORDING AND PLAYBACK AP	PARATUS AND METHOD